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HEIDELBERGCEMENT Group

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VIA EMAIL AND FIRST CLASS MAIL

Ms. Claire Hong, Remedial Project Manager  
U.S. EPA, Region 10  
Office of Environmental Cleanup, ECL-111  
1200 Sixth Avenue, Suite 900  
Seattle, WA 98101

April 19, 2010

**Re: Lower Duwamish Waterway Superfund Site, Seattle, Washington – Kaiser Gypsum Company's Request for Extension of Time to Respond to CERCLA 104(e) Requests**

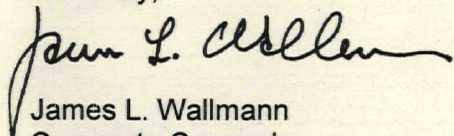
Dear Ms. Hong:

The United States Environmental Protection Agency issued Kaiser Gypsum Company, Inc. ("Kaiser Gypsum"), a Request for Information Pursuant to Section 104(e) of CERCLA on February 19, 2010. Despite its diligent efforts, Kaiser Gypsum will be unable to submit its response within sixty days of its February 23, 2010, receipt of the request and requests a sixty-day extension of time to respond, until June 23, 2010.

Kaiser Gypsum requires an extension because of the detailed nature of the request and the fact that the information requested requires the review of historical files that relate to Kaiser Gypsum's involvement at the site which ended more than thirty years ago. Additionally, Kaiser Gypsum is not an ongoing operation and, therefore, what records remain are difficult to access and not readily searchable. Kaiser Gypsum has already expended considerable resources gathering information to respond but needs more time to prepare a thorough response.

Thank you for your consideration of this request. If you have any questions, please do not hesitate to contact me.

Sincerely,



James L. Wallmann  
Corporate Counsel  
Legal Department

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